



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** March 29, 2011

**TO:** Mayor and Councilmembers

**FROM:** Accounting Division, Finance Department

**SUBJECT:** Fiscal Year 2011 Interim Financial Statements For The Eight Months Ended February 28, 2011

### RECOMMENDATION:

That Council accept the Fiscal Year 2011 Interim Financial Statements for the Eight Months Ended February 28, 2011.

### DISCUSSION:

The interim financial statements for the eight months ended February 28, 2011 (66.7% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

**ATTACHMENT:** Interim Financial Statements for the Eight Months Ended February 28, 2011

**PREPARED BY:** Rudolf J. Livingston, Accounting Manager

**SUBMITTED BY:** Robert Samario, Finance Director

**APPROVED BY:** City Administrator's Office

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>GENERAL FUND</b>					
Revenue	102,114,303	63,660,130	-	38,454,173	62.3%
Expenditures	102,319,602	64,826,062	889,397	36,604,143	64.2%
<i>Addition to / (use of) reserves</i>	<u>(205,299)</u>	<u>(1,165,931)</u>	<u>(889,397)</u>		
<b>WATER OPERATING FUND</b>					
Revenue	34,632,686	23,107,944	-	11,524,742	66.7%
Expenditures	35,669,711	18,901,749	2,750,044	14,017,918	60.7%
<i>Addition to / (use of) reserves</i>	<u>(1,037,025)</u>	<u>4,206,194</u>	<u>(2,750,044)</u>		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	14,985,411	10,329,553	-	4,655,858	68.9%
Expenditures	19,066,345	11,404,070	1,193,654	6,468,621	66.1%
<i>Addition to / (use of) reserves</i>	<u>(4,080,934)</u>	<u>(1,074,517)</u>	<u>(1,193,654)</u>		
<b>DOWNTOWN PARKING</b>					
Revenue	6,689,440	4,477,481	-	2,211,959	66.9%
Expenditures	7,391,283	4,057,605	778,639	2,555,039	65.4%
<i>Addition to / (use of) reserves</i>	<u>(701,843)</u>	<u>419,876</u>	<u>(778,639)</u>		
<b>AIRPORT OPERATING FUND</b>					
Revenue	13,065,477	9,056,511	-	4,008,966	69.3%
Expenditures	13,134,132	7,773,615	502,226	4,858,291	63.0%
<i>Addition to / (use of) reserves</i>	<u>(68,655)</u>	<u>1,282,896</u>	<u>(502,226)</u>		
<b>GOLF COURSE FUND</b>					
Revenue	2,049,194	1,206,747	-	842,447	58.9%
Expenditures	2,060,811	1,285,896	96,911	678,004	67.1%
<i>Addition to / (use of) reserves</i>	<u>(11,617)</u>	<u>(79,149)</u>	<u>(96,911)</u>		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	6,083,553	3,374,809	-	2,708,744	55.5%
Expenditures	6,781,899	3,103,037	923,428	2,755,434	59.4%
<i>Addition to / (use of) reserves</i>	<u>(698,346)</u>	<u>271,773</u>	<u>(923,428)</u>		

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>FLEET REPLACEMENT FUND</b>					
Revenue	2,227,068	1,493,382	-	733,686	67.1%
Expenditures	4,631,542	1,846,757	315,958	2,468,826	46.7%
<i>Addition to / (use of) reserves</i>	<u>(2,404,474)</u>	<u>(353,375)</u>	<u>(315,958)</u>		
<b>FLEET MAINTENANCE FUND</b>					
Revenue	2,429,418	1,587,132	-	842,286	65.3%
Expenditures	2,485,972	1,464,835	150,542	870,595	65.0%
<i>Addition to / (use of) reserves</i>	<u>(56,554)</u>	<u>122,297</u>	<u>(150,542)</u>		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	5,694,553	3,652,565	-	2,041,988	64.1%
Expenditures	6,194,109	4,290,749	361,190	1,542,170	75.1%
<i>Addition to / (use of) reserves</i>	<u>(499,556)</u>	<u>(638,184)</u>	<u>(361,190)</u>		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	2,302,393	1,527,722	-	774,671	66.4%
Expenditures	2,307,501	1,527,232	52,317	727,953	68.5%
<i>Addition to / (use of) reserves</i>	<u>(5,108)</u>	<u>491</u>	<u>(52,317)</u>		
<b>WATERFRONT FUND</b>					
Revenue	11,762,974	7,762,900	-	4,000,074	66.0%
Expenditures	11,850,433	7,333,018	597,264	3,920,151	66.9%
<i>Addition to / (use of) reserves</i>	<u>(87,459)</u>	<u>429,882</u>	<u>(597,264)</u>		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	204,036,470	131,236,877	-	72,799,593	64.3%
Expenditures	213,893,341	127,814,625	8,611,571	77,467,145	63.8%
<i>Addition to / (use of) reserves</i>	<u>(9,856,871)</u>	<u>3,422,251</u>	<u>(8,611,571)</u>		

**\*\* It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.**

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Budgeted and Actual Revenues**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Remaining Balance</u>	<u>Percent Received</u>	<u>Previous YTD</u>
<b>TAXES</b>					
Sales and Use	16,714,359	11,208,098	5,506,261	67.1%	10,199,610
Property Taxes	22,790,000	12,726,570	10,063,430	55.8%	12,817,377
Utility Users Tax	7,040,000	4,677,483	2,362,517	66.4%	4,623,440
Transient Occupancy Tax	11,157,000	8,605,749	2,551,251	77.1%	7,888,977
Franchise Fees	3,266,000	2,303,899	962,101	70.5%	2,231,683
Business License	2,168,000	1,614,755	553,245	74.5%	1,588,176
Real Property Transfer Tax	358,100	255,509	102,591	71.4%	248,697
<i>Total</i>	<u>63,493,459</u>	<u>41,392,063</u>	<u>22,101,396</u>	<u>65.2%</u>	<u>39,597,961</u>
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	194,000	110,187	83,813	56.8%	117,960
<i>Total</i>	<u>194,000</u>	<u>110,187</u>	<u>83,813</u>	<u>56.8%</u>	<u>117,960</u>
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,469,069	1,638,193	830,876	66.3%	1,588,455
Library Fines	115,000	73,204	41,796	63.7%	80,367
Municipal Court Fines	150,000	105,561	44,439	70.4%	84,264
Other Fines & Forfeitures	175,000	161,307	13,693	92.2%	121,061
<i>Total</i>	<u>2,909,069</u>	<u>1,978,267</u>	<u>930,802</u>	<u>68.0%</u>	<u>1,874,146</u>
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	848,615	508,223	340,392	59.9%	715,817
Rents & Concessions	421,535	302,830	118,705	71.8%	283,323
<i>Total</i>	<u>1,270,150</u>	<u>811,053</u>	<u>459,097</u>	<u>63.9%</u>	<u>999,140</u>
<b>INTERGOVERNMENTAL</b>					
Grants	1,420,693	360,403	1,060,290	25.4%	359,166
Vehicle License Fees	150,000	205,338	(55,338)	136.9%	161,868
Reimbursements	14,040	6,667	7,373	47.5%	4,498
<i>Total</i>	<u>1,584,733</u>	<u>572,408</u>	<u>1,012,325</u>	<u>36.1%</u>	<u>525,532</u>
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	858,930	564,273	294,657	65.7%	547,592
Community Development	4,452,856	2,831,955	1,620,901	63.6%	2,957,182
Recreation	2,358,031	1,271,483	1,086,548	53.9%	1,209,825
Public Safety	476,348	294,712	181,636	61.9%	281,063
Public Works	5,219,373	3,257,378	1,961,995	62.4%	3,344,357
Library	779,643	730,439	49,204	93.7%	736,040
Reimbursements	5,956,688	3,619,278	2,337,410	60.8%	3,582,943
<i>Total</i>	<u>20,101,869</u>	<u>12,569,518</u>	<u>7,532,351</u>	<u>62.5%</u>	<u>12,659,002</u>
<b>OTHER MISCELLANEOUS REVENUES</b>					
Miscellaneous	1,335,379	1,181,569	153,810	88.5%	1,423,670
Indirect Allocations	6,520,510	4,347,007	2,173,503	66.7%	4,861,071
Operating Transfers-In	4,705,134	698,060	4,007,075	14.8%	1,071,177
<i>Total</i>	<u>12,561,023</u>	<u>6,226,635</u>	<u>6,334,388</u>	<u>49.6%</u>	<u>7,355,918</u>
<b>TOTAL REVENUES</b>	<u>102,114,303</u>	<u>63,660,130</u>	<u>38,454,173</u>	<u>62.3%</u>	<u>63,129,659</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>GENERAL GOVERNMENT</b>						
<u>Mayor &amp; City Council</u>						
MAYOR	686,819	448,475	1,262	237,082	65.5%	
<i>Total</i>	<u>686,819</u>	<u>448,475</u>	<u>1,262</u>	<u>237,082</u>	65.5%	<u>461,185</u>
<u>City Attorney</u>						
CITY ATTORNEY	1,867,900	1,272,618	-	595,282	68.1%	
<i>Total</i>	<u>1,867,900</u>	<u>1,272,618</u>	<u>-</u>	<u>595,282</u>	68.1%	<u>1,353,339</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,289,339	910,992	1,262	377,085	70.8%	
LABOR RELATIONS	110,649	63,242	-	47,407	57.2%	
CITY TV	449,365	237,210	15,715	196,440	56.3%	
<i>Total</i>	<u>1,849,353</u>	<u>1,211,444</u>	<u>16,977</u>	<u>620,932</u>	66.4%	<u>1,284,269</u>
<u>Administrative Services</u>						
CITY CLERK	433,472	255,793	13,861	163,818	62.2%	
HUMAN RESOURCES	1,072,931	652,506	14,827	405,598	62.2%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	135,367	75,211	-	60,156	55.6%	
<i>Total</i>	<u>1,641,770</u>	<u>983,510</u>	<u>28,688</u>	<u>629,572</u>	61.7%	<u>1,352,613</u>
<u>Finance</u>						
ADMINISTRATION	225,246	241,564	7,495	(23,813)	110.6%	
TREASURY	442,107	267,107	1,700	173,300	60.8%	
CASHIERING & COLLECTION	419,606	273,234	-	146,372	65.1%	
LICENSES & PERMITS	383,444	242,380	-	141,064	63.2%	
BUDGET MANAGEMENT	376,809	254,268	-	122,541	67.5%	
ACCOUNTING	389,626	256,595	26,554	106,477	72.7%	
PAYROLL	266,456	168,297	-	98,159	63.2%	
ACCOUNTS PAYABLE	207,691	133,328	-	74,363	64.2%	
CITY BILLING & CUSTOMER SERVICE	575,806	350,409	-	225,397	60.9%	
PURCHASING	657,198	404,874	1,578	250,746	61.8%	
CENTRAL STORES	158,284	100,916	412	56,956	64.0%	
MAIL SERVICES	86,794	56,605	216	29,973	65.5%	
<i>Total</i>	<u>4,189,067</u>	<u>2,749,576</u>	<u>37,956</u>	<u>1,401,535</u>	66.5%	<u>2,964,346</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>10,234,909</u>	<u>6,665,623</u>	<u>84,883</u>	<u>3,484,403</u>	66.0%	<u>7,415,750</u>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
CHIEF'S STAFF	1,167,171	760,792	-	406,379	65.2%	
SUPPORT SERVICES	568,188	366,617	651	200,920	64.6%	
RECORDS	1,298,843	814,171	16,450	468,222	64.0%	
COMMUNITY SVCS	915,200	622,321	1,550	291,329	68.2%	
CRIME ANALYSIS	7,067	4,507	-	2,560	63.8%	
PROPERTY ROOM	128,526	81,912	820	45,794	64.4%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
TRNG/RECRUITMENT	461,709	369,732	16,519	75,458	83.7%	
RANGE	1,023,098	724,369	22,555	276,174	73.0%	
BEAT COORDINATORS	490,445	372,143	-	118,302	75.9%	
INFORMATION TECHNOLOGY	1,112,749	742,933	83,110	286,705	74.2%	
INVESTIGATIVE DIVISION	4,437,263	2,783,944	2,520	1,650,799	62.8%	
CRIME LAB	219,231	86,693	-	132,538	39.5%	
PATROL DIVISION	13,480,216	8,667,905	104,518	4,707,793	65.1%	
TRAFFIC	1,320,753	745,889	1,304	573,560	56.6%	
SPECIAL EVENTS	984,500	945,512	-	38,988	96.0%	
TACTICAL PATROL FORCE	1,143,556	757,627	-	385,929	66.3%	
STREET SWEEPING ENFORCEMENT	285,115	188,124	-	96,991	66.0%	
NIGHT LIFE ENFORCEMENT	333,926	159,682	-	174,244	47.8%	
PARKING ENFORCEMENT	1,024,125	572,085	22,035	430,005	58.0%	
CCC	2,346,794	1,330,889	2,539	1,013,366	56.8%	
ANIMAL CONTROL	542,378	415,576	847	125,955	76.8%	
<i>Total</i>	<u>33,290,852</u>	<u>21,519,760</u>	<u>275,418</u>	<u>11,495,675</u>	65.5%	<u>21,054,626</u>
<u>Fire</u>						
ADMINISTRATION	816,405	519,879	3,242	293,284	64.1%	
EMERGENCY SERVICES AND PUBLIC ED	210,178	116,881	-	93,297	55.6%	
PREVENTION	1,201,381	690,005	631	510,745	57.5%	
WILDLAND FIRE MITIGATION PROGRAM	180,935	103,817	19,412	57,706	68.1%	
OPERATIONS	17,331,070	11,142,684	74,628	6,113,758	64.7%	
ARFF	1,701,697	1,238,173	-	463,524	72.8%	
<i>Total</i>	<u>21,441,666</u>	<u>13,811,439</u>	<u>97,913</u>	<u>7,532,314</u>	64.9%	<u>13,417,765</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>54,732,518</u>	<u>35,331,199</u>	<u>373,330</u>	<u>19,027,989</u>	65.2%	<u>34,472,391</u>
<b>PUBLIC WORKS</b>						
<u>Public Works</u>						
ADMINISTRATION	872,992	494,566	17,396	361,030	58.6%	
ENGINEERING SVCS	4,353,334	2,793,807	6,551	1,552,977	64.3%	
PUBLIC RT OF WAY MGMT	983,568	629,967	1,099	352,502	64.2%	
ENVIRONMENTAL PROGRAMS	361,153	163,978	57,780	139,394	61.4%	
<i>Total</i>	<u>6,571,047</u>	<u>4,082,318</u>	<u>82,826</u>	<u>2,405,903</u>	63.4%	<u>3,982,815</u>
<b>TOTAL PUBLIC WORKS</b>	<u>6,571,047</u>	<u>4,082,318</u>	<u>82,826</u>	<u>2,405,903</u>	63.4%	<u>3,982,815</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
PRGM MGMT & BUS SVCS	476,287	304,020	-	172,267	63.8%	
FACILITIES	354,519	235,328	14,687	104,504	70.5%	
CULTURAL ARTS	420,422	263,100	5,995	151,326	64.0%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
YOUTH ACTIVITIES	733,831	445,523	6,188	282,120	61.6%	
SR CITIZENS	653,938	390,545	713	262,680	59.8%	
AQUATICS	1,042,852	725,854	37,891	279,107	73.2%	
SPORTS	495,345	264,179	10,711	220,454	55.5%	
TENNIS	258,175	133,442	-	124,733	51.7%	
NEIGHBORHOOD & OUTREACH SERV	989,941	644,503	3,631	341,806	65.5%	
ADMINISTRATION	520,544	337,450	-	183,094	64.8%	
PROJECT MANAGEMENT TEAM	223,659	142,337	11,436	69,886	68.8%	
BUSINESS SERVICES	302,136	167,823	2,549	131,764	56.4%	
FACILITY & PROJECT MGT	951,580	649,960	3,360	298,260	68.7%	
GROUNDS MANAGEMENT	4,134,610	2,524,868	56,126	1,553,616	62.4%	
FORESTRY	1,163,333	617,567	104,906	440,859	62.1%	
BEACH MAINTENANCE	164,643	92,103	10,969	61,571	62.6%	
<i>Total</i>	<u>12,885,815</u>	<u>7,938,963</u>	<u>269,162</u>	<u>4,677,690</u>	63.7%	<u>8,498,725</u>
<u>Library</u>						
ADMINISTRATION	399,732	233,263	-	166,469	58.4%	
PUBLIC SERVICES	1,997,383	1,243,584	3,950	749,849	62.5%	
SUPPORT SERVICES	1,773,265	940,458	9,987	822,820	53.6%	
<i>Total</i>	<u>4,170,380</u>	<u>2,417,306</u>	<u>13,937</u>	<u>1,739,138</u>	58.3%	<u>2,610,665</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>17,056,195</u>	<u>10,356,269</u>	<u>283,098</u>	<u>6,416,828</u>	62.4%	<u>11,109,390</u>
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	427,609	271,917	559	155,133	63.7%	
ECON DEV	52,296	28,829	-	23,467	55.1%	
CITY ARTS ADVISORY PROGRAM	427,260	394,248	-	33,012	92.3%	
HUMAN SVCS	819,851	575,103	-	244,748	70.1%	
RDA	685,691	426,765	-	258,926	62.2%	
RDA HSG DEV	642,855	379,599	-	263,256	59.0%	
LR PLANNING/STUDIES	716,236	466,130	524	249,582	65.2%	
DEV & DESIGN REVIEW	952,017	566,923	9,391	375,702	60.5%	
ZONING	809,341	507,058	773	301,509	62.7%	
DESIGN REV & HIST PRESERVATN	886,555	488,047	19,158	379,350	57.2%	
SHO/ENVIRON REVIEW/TRAINING	737,535	471,038	3,119	263,378	64.3%	
BLDG PERMITS	1,027,134	664,372	7,036	355,726	65.4%	
RECORDS & ARCHIVES	523,630	308,555	15,947	199,127	62.0%	
PLAN CK & COUNTER SRV	1,252,403	742,882	8,752	500,769	60.0%	
<i>Total</i>	<u>9,960,413</u>	<u>6,291,468</u>	<u>65,259</u>	<u>3,603,686</u>	63.8%	<u>6,450,359</u>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<u>9,960,413</u>	<u>6,291,468</u>	<u>65,259</u>	<u>3,603,686</u>	63.8%	<u>6,450,359</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	23,865	-	(1,593)	107.2%	
COMMUNITY PROMOTIONS	1,537,890	1,245,800	-	292,090	81.0%	
SPECIAL PROJECTS	359,264	140,400	-	218,864	39.1%	
TRANSFERS OUT	43,500	29,000	-	14,500	66.7%	
DEBT SERVICE TRANSFERS	350,445	321,340	-	29,105	91.7%	
CAPITAL OUTLAY TRANSFER	508,170	338,780	-	169,390	66.7%	
APPROP. RESERVE	942,979	-	-	942,979	0.0%	
<i>Total</i>	<u>3,764,520</u>	<u>2,099,186</u>	<u>-</u>	<u>1,665,334</u>	55.8%	<u>1,863,150</u>
<b>TOTAL NON-DEPARTMENTAL</b>	<u>3,764,520</u>	<u>2,099,186</u>	<u>-</u>	<u>1,665,334</u>	55.8%	<u>1,863,150</u>
 <b>TOTAL EXPENDITURES</b>	 <u>102,319,602</u>	 <u>64,826,062</u>	 <u>889,397</u>	 <u>36,604,143</u>	 64.2%	 <u>65,293,854</u>

*\*\* The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

*For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.*



**CITY OF SANTA BARBARA**  
**Special Revenue Funds**  
**Interim Statement of Revenues and Expenditures**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>TRAFFIC SAFETY FUND</b>					
Revenue	470,000	289,047	-	180,954	61.5%
Expenditures	470,000	289,047	-	180,954	61.5%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	2,407,300	1,845,605	-	561,695	76.7%
Expenditures	4,163,728	2,281,408	329,764	1,552,556	62.7%
<i>Revenue Less Expenditures</i>	<u>(1,756,428)</u>	<u>(435,803)</u>	<u>(329,764)</u>	<u>(990,861)</u>	
<b>SOLID WASTE PROGRAM</b>					
Revenue	17,512,032	11,242,295	-	6,269,737	64.2%
Expenditures	19,316,716	11,920,520	978,200	6,417,997	66.8%
<i>Revenue Less Expenditures</i>	<u>(1,804,684)</u>	<u>(678,224)</u>	<u>(978,200)</u>	<u>(148,260)</u>	
<b>COMM.DEVELOPMENT BLOCK GRANT</b>					
Revenue	2,003,480	1,216,483	-	786,997	60.7%
Expenditures	2,003,480	553,448	267,515	1,182,517	41.0%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>663,036</u>	<u>(267,515)</u>	<u>(395,521)</u>	
<b>COUNTY LIBRARY</b>					
Revenue	1,748,519	1,094,367	-	654,153	62.6%
Expenditures	1,782,819	1,125,778	44,846	612,195	65.7%
<i>Revenue Less Expenditures</i>	<u>(34,300)</u>	<u>(31,411)</u>	<u>(44,846)</u>	<u>41,957</u>	
<b>STREETS FUND</b>					
Revenue	9,926,670	5,966,216	-	3,960,454	60.1%
Expenditures	13,933,618	6,075,496	1,388,682	6,469,440	53.6%
<i>Revenue Less Expenditures</i>	<u>(4,006,948)</u>	<u>(109,280)</u>	<u>(1,388,682)</u>	<u>(2,508,986)</u>	
<b>MEASURE A</b>					
Revenue	2,882,759	1,820,684	-	1,062,075	63.2%
Expenditures	2,882,759	1,369,107	407,980	1,105,672	61.6%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>451,576</u>	<u>(407,980)</u>	<u>(43,597)</u>	

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

**WATER OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
	-	15,006	-	(15,006)	100.0%	-
Water Sales - Metered	30,350,000	19,109,711	-	11,240,289	63.0%	19,447,485
Service Charges	395,000	575,569	-	(180,569)	145.7%	363,300
Cater JPA Treatment Charges	2,272,520	2,235,441	-	37,079	98.4%	2,545,114
Licenses & Permits	-	-	-	-	100.0%	-
Investment Income	860,900	668,969	-	191,931	77.7%	794,725
Grants	-	-	-	-	100.0%	24,243
Reimbursements	-	-	-	-	100.0%	-
Miscellaneous	754,266	503,248	-	251,018	66.7%	372,587
<b>TOTAL REVENUES</b>	<u>34,632,686</u>	<u>23,107,944</u>	<u>-</u>	<u>11,524,742</u>	<u>66.7%</u>	<u>23,547,454</u>
<b>EXPENSES</b>						
Salaries & Benefits	7,617,220	4,585,998	-	3,031,222	60.2%	4,607,233
Materials, Supplies & Services	10,173,513	4,774,763	2,194,287	3,204,463	68.5%	5,064,769
Special Projects	737,378	160,512	77,884	498,981	32.3%	79,834
Water Purchases	8,177,644	3,955,866	409,238	3,812,540	53.4%	4,360,742
Debt Service	5,088,853	3,110,577	-	1,978,276	61.1%	3,116,464
Capital Outlay Transfers	3,349,702	2,233,135	-	1,116,567	66.7%	3,534,995
Equipment	177,227	53,864	-	123,363	30.4%	60,405
Capitalized Fixed Assets	191,932	6,285	68,634	117,013	39.0%	861
Other	43,000	20,750	-	22,250	48.3%	21,299
Appropriated Reserve	113,242	-	-	113,242	0.0%	-
<b>TOTAL EXPENSES</b>	<u>35,669,711</u>	<u>18,901,749</u>	<u>2,750,044</u>	<u>14,017,918</u>	<u>60.7%</u>	<u>20,846,602</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

**WASTEWATER OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
	-	15,006	-	(15,006)	100.0%	-
Service Charges	14,200,000	9,321,366	-	4,878,634	65.6%	9,151,036
Fees	452,911	696,394	-	(243,483)	153.8%	518,210
Investment Income	296,100	198,371	-	97,729	67.0%	273,629
Public Works	11,400	26,520	-	(15,120)	232.6%	3,929
Miscellaneous	25,000	71,896	-	(46,896)	287.6%	19,400
<b>TOTAL REVENUES</b>	<u>14,985,411</u>	<u>10,329,553</u>	<u>-</u>	<u>4,655,858</u>	<u>68.9%</u>	<u>9,966,204</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,178,153	3,166,444	-	2,011,709	61.2%	3,091,018
Materials, Supplies & Services	5,812,865	3,478,164	1,181,569	1,153,133	80.2%	3,159,982
Special Projects	180,000	156,158	-	23,842	86.8%	498,123
Transfers-Out	-	-	-	-	100.0%	43,333
Debt Service	1,352,038	334,388	-	1,017,650	24.7%	343,983
Capital Outlay Transfers	6,295,500	4,197,000	-	2,098,500	66.7%	1,884,792
Equipment	54,428	17,846	5,356	31,226	42.6%	16,761
Capitalized Fixed Assets	97,261	54,070	6,730	36,461	62.5%	861
Appropriated Reserve	96,100	-	-	96,100	0.0%	-
<b>TOTAL EXPENSES</b>	<u>19,066,345</u>	<u>11,404,070</u>	<u>1,193,654</u>	<u>6,468,621</u>	<u>66.1%</u>	<u>9,038,853</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**  
**DOWNTOWN PARKING**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Improvement Tax	840,000	657,656	-	182,344	78.3%	616,146
Parking Fees	5,606,000	3,698,214	-	1,907,786	66.0%	3,767,948
Investment Income	154,700	102,275	-	52,425	66.1%	143,200
Rents & Concessions	23,740	23,740	-	-	100.0%	23,740
Reimbursements	20,000	4,598	-	15,402	23.0%	9,068
Miscellaneous	1,500	(38,002)	-	39,502	-2533.5%	1,437
Operating Transfers-In	43,500	29,000	-	14,500	66.7%	43,500
<b>TOTAL REVENUES</b>	<u>6,689,440</u>	<u>4,477,481</u>	<u>-</u>	<u>2,211,959</u>	<u>66.9%</u>	<u>4,605,041</u>
<b>EXPENSES</b>						
Salaries & Benefits	3,847,242	2,351,725	-	1,495,517	61.1%	2,324,365
Materials, Supplies & Services	1,807,229	951,096	142,968	713,166	60.5%	1,034,113
Special Projects	730,482	99,640	631,842	(1,000)	100.1%	411,831
Transfers-Out	312,621	208,414	-	104,207	66.7%	208,414
Capital Outlay Transfers	660,000	440,000	-	220,000	66.7%	839,173
Equipment	25,000	6,730	3,830	14,440	42.2%	78
Capitalized Fixed Assets	-	-	-	-	100.0%	1,890
Appropriated Reserve	8,709	-	-	8,709	0.0%	-
<b>TOTAL EXPENSES</b>	<u>7,391,283</u>	<u>4,057,605</u>	<u>778,639</u>	<u>2,555,039</u>	<u>65.4%</u>	<u>4,819,864</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**  
**AIRPORT OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Leases - Commercial / Industrial	3,977,000	2,843,549	-	1,133,451	71.5%	2,774,331
Leases - Terminal	4,927,950	3,417,890	-	1,510,060	69.4%	3,137,361
Leases - Non-Commerical Aviation	1,095,875	1,011,441	-	84,434	92.3%	750,939
Leases - Commerical Aviation	2,637,000	1,538,516	-	1,098,484	58.3%	1,447,745
Investment Income	231,100	159,691	-	71,409	69.1%	214,210
Miscellaneous	196,552	85,423	-	111,129	43.5%	139,098
<b>TOTAL REVENUES</b>	<u>13,065,477</u>	<u>9,056,511</u>	<u>-</u>	<u>4,008,966</u>	<u>69.3%</u>	<u>8,463,684</u>
<b>EXPENSES</b>						
Salaries & Benefits	4,913,183	3,012,875	-	1,900,308	61.3%	3,017,208
Materials, Supplies & Services	6,432,710	3,943,060	497,190	1,992,460	69.0%	3,884,848
Special Projects	912,307	415,893	-	496,414	45.6%	354,409
Transfers-Out	31,049	20,699	-	10,350	66.7%	-
Capital Outlay Transfers	550,000	366,667	-	183,333	66.7%	434,046
Equipment	24,610	14,420	5,036	5,153	79.1%	20,880
Capitalized Fixed Assets	-	-	-	-	100.0%	(5,055)
Appropriated Reserve	270,273	-	-	270,273	0.0%	-
<b>TOTAL EXPENSES</b>	<u>13,134,132</u>	<u>7,773,615</u>	<u>502,226</u>	<u>4,858,291</u>	<u>63.0%</u>	<u>7,706,337</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

**GOLF COURSE FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Fees & Card Sales	1,725,172	996,298	-	728,874	57.8%	862,573
Investment Income	20,200	8,953	-	11,247	44.3%	22,986
Rents & Concessions	300,322	197,393	-	102,929	65.7%	183,541
Miscellaneous	3,500	4,103	-	(603)	117.2%	252,926
<b>TOTAL REVENUES</b>	<b>2,049,194</b>	<b>1,206,747</b>	<b>-</b>	<b>842,447</b>	<b>58.9%</b>	<b>1,322,026</b>
<b>EXPENSES</b>						
Salaries & Benefits	1,095,646	711,116	-	384,530	64.9%	730,285
Materials, Supplies & Services	611,462	344,684	87,387	179,391	70.7%	346,433
Special Projects	14,524	300	9,524	4,700	67.6%	976
Transfers-Out	-	-	-	-	100.0%	507,767
Debt Service	213,407	180,532	-	32,875	84.6%	182,141
Capital Outlay Transfers	70,000	46,667	-	23,333	66.7%	369
Equipment	3,500	2,597	-	903	74.2%	-
Appropriated Reserve	52,272	-	-	52,272	0.0%	-
<b>TOTAL EXPENSES</b>	<b>2,060,811</b>	<b>1,285,896</b>	<b>96,911</b>	<b>678,004</b>	<b>67.1%</b>	<b>1,767,971</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

**INTRA-CITY SERVICE FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Work Orders - Bldg Maint.	3,598,018	2,093,984	-	1,504,034	58.2%	2,208,834
Grants	742,970	125,499	-	617,472	16.9%	818,200
Service Charges	1,742,565	1,155,043	-	587,522	66.3%	1,094,321
Miscellaneous	-	283	-	(283)	100.0%	711
Operating Transfers-In	-	-	-	-	100.0%	43,333
<b>TOTAL REVENUES</b>	<b>6,083,553</b>	<b>3,374,809</b>	<b>-</b>	<b>2,708,744</b>	<b>55.5%</b>	<b>4,165,399</b>
<b>EXPENSES</b>						
Salaries & Benefits	2,858,723	1,807,906	-	1,050,817	63.2%	1,917,350
Materials, Supplies & Services	1,109,096	630,623	110,218	368,255	66.8%	588,812
Special Projects	2,010,520	516,459	364,204	1,129,858	43.8%	688,691
Capital Outlay Transfers	-	-	-	-	100.0%	65,553
Equipment	23,000	10,290	-	12,710	44.7%	155
Capitalized Fixed Assets	780,560	137,759	449,007	193,794	75.2%	38,539
<b>TOTAL EXPENSES</b>	<b>6,781,899</b>	<b>3,103,037</b>	<b>923,428</b>	<b>2,755,434</b>	<b>59.4%</b>	<b>3,299,100</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

**FLEET REPLACEMENT FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Vehicle Rental Charges	1,791,427	1,194,285	-	597,142	66.7%	895,346
Investment Income	153,300	111,470	-	41,830	72.7%	141,608
Rents & Concessions	232,341	154,894	-	77,447	66.7%	161,899
Miscellaneous	50,000	32,734	-	17,266	65.5%	69,048
<b>TOTAL REVENUES</b>	<u>2,227,068</u>	<u>1,493,382</u>	<u>-</u>	<u>733,686</u>	<u>67.1%</u>	<u>1,267,901</u>
<b>EXPENSES</b>						
Salaries & Benefits	150,983	98,518	-	52,465	65.3%	97,432
Materials, Supplies & Services	993	1,337	-	(344)	134.6%	1,497
Capitalized Fixed Assets	4,479,566	1,746,902	315,958	2,416,706	46.1%	726,718
<b>TOTAL EXPENSES</b>	<u>4,631,542</u>	<u>1,846,757</u>	<u>315,958</u>	<u>2,468,826</u>	<u>46.7%</u>	<u>825,647</u>



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

***FLEET MAINTENANCE FUND***

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Vehicle Maintenance Charges	2,369,418	1,579,612	-	789,806	66.7%	1,653,492
Miscellaneous	60,000	7,520	-	52,480	12.5%	-
<b>TOTAL REVENUES</b>	<u>2,429,418</u>	<u>1,587,132</u>	<u>-</u>	<u>842,286</u>	<u>65.3%</u>	<u>1,653,492</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,141,256	739,787	-	401,469	64.8%	735,178
Materials, Supplies & Services	1,255,238	697,098	148,656	409,483	67.4%	632,765
Special Projects	87,279	26,297	1,339	59,643	31.7%	16,458
Equipment	2,200	1,653	547	-	100.0%	-
<b>TOTAL EXPENSES</b>	<u>2,485,972</u>	<u>1,464,835</u>	<u>150,542</u>	<u>870,595</u>	<u>65.0%</u>	<u>1,384,400</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

**SELF INSURANCE TRUST FUND**

	<b>** Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Insurance Premiums	2,583,750	1,723,358	-	860,392	66.7%	1,967,075
Workers' Compensation Premiums	2,643,581	1,762,387	-	881,194	66.7%	1,655,285
OSH Charges	277,322	-	-	277,322	0.0%	201,679
Investment Income	189,900	120,110	-	69,790	63.2%	185,030
Community Development	-	316	-	(316)	100.0%	-
Miscellaneous	-	46,394	-	(46,394)	100.0%	12,636
<b>TOTAL REVENUES</b>	<b>5,694,553</b>	<b>3,652,565</b>	<b>-</b>	<b>2,041,988</b>	<b>64.1%</b>	<b>4,021,705</b>
<b>EXPENSES</b>						
Salaries & Benefits	523,458	251,949	-	271,509	48.1%	330,513
Materials, Supplies & Services	4,928,992	3,320,712	361,190	1,247,090	74.7%	2,822,095
Special Projects	-	100	-	(100)	100.0%	-
Transfers-Out	717,988	717,988	-	-	100.0%	300,000
Capital Outlay Transfers	-	-	-	-	100.0%	737
Appropriated Reserve	23,671	-	-	23,671	0.0%	-
<b>TOTAL EXPENSES</b>	<b>6,194,109</b>	<b>4,290,749</b>	<b>361,190</b>	<b>1,542,170</b>	<b>75.1%</b>	<b>3,453,345</b>

**\*\* The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.**

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

**INFORMATION SYSTEMS ICS FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Service charges	2,302,393	1,527,722	-	774,671	66.4%	1,629,459
Miscellaneous	-	-	-	-	100.0%	226
<b>TOTAL REVENUES</b>	<u>2,302,393</u>	<u>1,527,722</u>	<u>-</u>	<u>774,671</u>	<u>66.4%</u>	<u>1,629,685</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,487,770	963,869	-	523,901	64.8%	948,390
Materials, Supplies & Services	511,979	381,114	29,680	101,185	80.2%	411,005
Special Projects	1,700	4,049	10,082	(12,431)	831.2%	1,578
Equipment	249,213	178,200	12,555	58,459	76.5%	220,125
Appropriated Reserve	56,839	-	-	56,839	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,307,501</u>	<u>1,527,232</u>	<u>52,317</u>	<u>727,953</u>	<u>68.5%</u>	<u>1,581,098</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Eight Months Ended February 28, 2011 (66.7% of Fiscal Year)**

**WATERFRONT FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Leases - Commercial	1,372,773	921,154	-	451,619	67.1%	962,310
Leases - Food Service	2,173,351	1,622,771	-	550,580	74.7%	1,597,565
Slip Rental Fees	3,864,398	2,567,438	-	1,296,960	66.4%	2,443,754
Visitors Fees	555,894	311,843	-	244,051	56.1%	377,084
Slip Transfer Fees	621,957	286,375	-	335,582	46.0%	349,025
Parking Revenue	1,912,769	1,240,259	-	672,510	64.8%	1,305,985
Wharf Parking	244,477	146,022	-	98,455	59.7%	157,932
Other Fees & Charges	361,252	252,984	-	108,268	70.0%	243,657
Investment Income	215,759	119,127	-	96,632	55.2%	165,845
Rents & Concessions	299,504	232,192	-	67,312	77.5%	193,099
Grants	12,190	4,256	-	7,934	34.9%	-
Miscellaneous	128,650	58,479	-	70,171	45.5%	108,051
<b>TOTAL REVENUES</b>	<b>11,762,974</b>	<b>7,762,900</b>	<b>-</b>	<b>4,000,074</b>	<b>66.0%</b>	<b>7,904,307</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,480,825	3,528,774	-	1,952,051	64.4%	3,494,374
Materials, Supplies & Services	3,405,267	2,048,298	527,217	829,752	75.6%	2,060,025
Special Projects	147,074	51,382	45,000	50,692	65.5%	53,964
Debt Service	1,665,997	1,042,388	-	623,609	62.6%	1,109,556
Capital Outlay Transfers	969,361	646,241	-	323,120	66.7%	754,254
Equipment	81,909	15,936	25,047	40,926	50.0%	11,677
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>11,850,433</b>	<b>7,333,018</b>	<b>597,264</b>	<b>3,920,151</b>	<b>66.9%</b>	<b>7,483,850</b>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.